

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 14 JANUARY 2004

REPORT OF THE FINANCIAL SERVICES MANAGER

COUNCIL TAX BASE 2004/05

This matter is the responsibility of Executive Councillor Williams, Leader of the Council

EXECUTIVE SUMMARY

To approve the Local Council Tax Base for 2004/05, which is calculated at 38,675.69, an increase of 552.90 (1.45%) on the 2003/04 Tax Base.

1 Purpose

- 1.1 To request endorsement from the Executive of the Council Tax base for the Borough and for each parish for 2004/05.

2 Introduction

- 2.1 At the Executive meeting held on 19 November 2003 the Executive considered a tax base which was presented “subject to changes in legislation” regarding the proposed level of Council Tax discounts offered to owners of second homes and long term empty properties. The relevant legislation has now been changed and the Council has made decisions on the level of discounts given to owners of those property types. In the light of this it is therefore necessary to resubmit the Tax Base for approval. This change in legislation is further detailed in section 4 of this report.
- 2.2 Members will be aware that in previous years the Council Tax base calculated each year has to be set between 1 December and 31 January each year and approved by full Council. A further change to the legislation mentioned above now means that there is no requirement for full Council to approve the Tax Base.
- 2.3 The Council tax base is the “Band D” equivalent of the properties included in the Valuation Officer’s banding list as at 16 October 2003, as adjusted for voids, appeals, new properties etc., and the provision for non-collection.
- 2.4 The Band D equivalent is arrived at by taking the laid down proportion of each Band as compared to Band D, and aggregating the total. This is shown in Appendix A.
- 2.5 The approved base has to be notified to the County Council, the Police Authority and to each of the parishes.

3 Other adjustments and rate of collection

- 3.1 Adjustments have also been included for new dwellings and for initial void exemptions for empty properties.
- 3.2 The Council Tax base also has to reflect the provision for losses on collection. In the current year a collection rate of 99% was agreed, and this rate is reasonable for 2004/05.
- 3.3 Appendix A sets out in summary form the totals for each band. The adjustments for appeals and property movements is then shown and the total for each Band expressed as “Band D equivalents”.
- 3.4 Appendix B sets out the same information but analysed over each parish and the unparished area and the further reduction for the non-collection provision is shown.
- 3.5 Appendix C sets out the Band D equivalent for each parish with the parish reduction for non-collection provision and the resultant Local Tax Base.
- 3.6 The Council Tax base for 2003/04 is 38,122.79 and the recommended base for 2004/05 of 38,675.69 represents an increase of 552.90 or 1.45%.

4 Council Tax on Second Homes and Long Term Empty Properties

- 4.1 The Local Government Act 2003 introduced new freedoms to Local Authorities with regard to the amount of Council Tax discount awarded to owners of second homes and long term empty properties.
- 4.2 At the Council meeting held on 22 December 2003 it was agreed that Taunton Deane Borough Council would charge the owners of second homes 90% Council Tax instead of the 50% discount currently awarded. In addition Full Council delegated the decision on long term empty properties to the Head of Finance and the Political Group leaders. Their decision was to charge 90% Council Tax on long term empty properties.
- 4.3 The reduction in discount from 50% to 10% has the effect of increasing the Council Tax Base. This is the intention of the amendment contained within the Local Government Act 2003 and through increasing the Council Tax Base Local Authorities are presented with the opportunity to raise additional revenue. It should be noted that from 2005/6 onwards the ability to raise additional income from long term empty properties will be curtailed as the Government propose to amend the legislation so that any additional council tax raised from those empty properties will be negated by a reduction to RSG entitlement.
- 4.4 The effect of the Councils decision to reduce the discount on second homes and on long term empty properties has been to increase the Council Tax Base by 138.4 Band D equivalents. When applied to the current years Band D charge (£109.51) an additional £15,160 can be raised.

- 4.5 It is the intention of all the district Councils in Somerset and the County Council that any additional revenue raised through the reduction in discount awarded to second home owners should be used by the Local Strategic Partnership (LSP) to fulfil its objectives. With the additional revenue from Somerset County Councils Band D Charge (£858.36 – 2002/03) there will be in the region of £134,000 available to the LSP in Taunton Deane.

Taunton Deane Borough Council	£15,160
Somerset County Council	£118,840
TOTAL	£134,000

5 Effect on Corporate Priorities

- 5.1 With the exception of Government Grant the Council Tax is the major source of income available to the Council to finance the provision of its services. The Council Tax Base determines the amount of Council Tax payable and can also influence the total amount raised through local taxation, it is therefore fundamental to the achievement of all the Corporate Priorities.

6 Recommendations

- 6.1 The Executive is recommended to endorse the following recommendations to Council:-
- a) That the report of the Financial Services Manager for the calculation of the Council Tax base for the whole and parts of the area for 2004/05 be approved.
- b) That, pursuant to the Financial Services Manager's report, and in accordance with the Local Authority (Calculation of Tax Base) Regulations 1992, the amount calculated by Taunton Deane Borough Council as its Tax Base for the whole area for the year 2004/05 shall be 38,675.69 and for the parts of the area listed below shall, for 2004/05 be:-

Ash Priors	66.24
Ashbrittle	86.72
Bathealton	84.19
Bishops Hull	1,070.16
Bishops Lydeard/Cothelstone	1,822.78
Bradford on Tone	276.96
Burrowbridge	203.81
Cheddon Fitzpaine	626.00
Chipstable	113.17
Churchstanton	307.45
Combe Florey	110.46
Comeytrowe	2,066.03
Corfe	131.93
Creech St Michael	934.29
Durston	57.56

Fitzhead	118.96
Halse	145.65
Hatch Beauchamp	244.08
Kingston St Mary	432.85
Langford Budville	213.97
Lydeard St Lawrence/Tolland	193.38
Milverton	573.00
Neroche	241.01
North Curry	684.85
Norton Fitzwarren	657.25
Nynehead	147.57
Oake	317.62
Otterford	163.25
Pitminster	444.97
Ruishton/Thornfalcon	606.84
Sampford Arundel	128.78
Staplegrove	715.61
Stawley	116.69
Stoke St Gregory	374.36
Stoke St Mary	192.98
Taunton	15,417.20
Trull	938.40
Wellington	4,509.10
Wellington (Without)	292.30
West Bagborough	153.99
West Buckland	398.46
West Hatch	139.68
West Monkton	1,073.39
Wiveliscombe	1,081.75
Total	38,675.69

Background Papers: Executive 19 November 2003, Council Tax Base 2004/05

Contact Officer: Mark Swallow
Group Accountant – Corporate Finance
Tel: 01823 356421
E Mail: m.swallow@tauntondeane.gov.uk

Council Tax 'T' Figure Calculation for 2003/2004 Charge

Appendix A

TOTALS - ALL PARISHES

Description of information	Band A (disabled)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Totals
Total no of banded dwellings		6,367.00	14,504.00	8,836.00	6,623.00	5,030.00	3,039.00	1,341.00	82.00	45,822.00
Additions		82.19	195.25	115.76	78.65	47.74	27.58	12.19	0.65	560.00
Exempt dwellings		282.00	323.00	224.00	113.00	82.00	45.00	20.00	6.00	1,095.00
Demolished dwellings		2.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	4.00
Disabled relief aggregate	6.00	54.00	1.00	-9.00	-14.00	-12.00	-7.00	2.00	-21.00	0.00
Total no of banded dwellings	6.00	6,219.19	14,376.25	8,718.76	6,573.65	4,983.74	3,014.58	1,335.19	55.65	45,283.00
25% discounts	1.00	3,783.00	5,723.00	2,798.00	1,802.00	969.00	466.00	158.00	5.00	15,705.00
50% discounts	0.00	5.00	10.00	12.00	10.00	8.00	10.00	29.00	4.00	88.00
10% discounts	0.00	170.00	203.00	139.00	89.00	58.00	46.00	24.00	5.00	734.00
Discounts deduction	0.25	964.43	1,455.64	720.58	464.40	251.65	125.28	57.60	3.75	4,043.65
MOD properties (exemption class O)	0.00	0.00	51.99	13.01	11.00	16.00	7.00	3.00	2.00	101.70
Net dwellings	5.75	5,254.76	12,972.60	8,011.18	6,120.25	4,748.10	2,896.30	1,280.59	53.90	41,341.05
Band D equivalents	3.20	3,503.17	10,089.80	7,121.05	6,120.25	5,803.23	4,183.54	2,134.31	107.81	39,066.36

TAX BASE - BAND D EQUIVALENTS

Band	A (disabled)	A	B	C	D	E	F	G	H	Totals
Taunton Deane Borough	3.20	3,503.17	10,089.80	7,121.05	6,120.25	5,803.23	4,183.54	2,134.31	107.81	39,066.36
Ash Priors	0.00	3.17	1.56	3.92	6.65	16.26	22.03	13.33	0.00	66.91
Ashbrittle	0.00	3.27	7.00	13.03	13.75	11.61	27.44	10.00	1.50	87.59
Bathealton	0.00	3.53	1.36	8.89	6.40	26.28	32.00	4.58	2.00	85.04
Bishops Hull	0.56	70.83	275.95	198.93	237.65	164.57	74.39	56.09	2.00	1,080.97
Bishops Lydeard/Cothelstone	0.00	76.13	299.87	431.10	349.48	304.04	224.79	147.51	8.26	1,841.19
Bradford on Tone	0.00	7.94	7.58	29.33	52.00	64.35	71.14	45.42	2.00	279.76
Burrowbridge	0.00	8.27	16.53	28.04	43.65	50.72	46.08	12.58	0.00	205.87
Cheddon Fitzpaine	0.00	15.50	88.51	182.14	101.50	121.18	89.92	29.58	4.00	632.33
Chipstable	0.00	1.33	9.06	13.25	18.65	32.64	31.64	6.25	1.50	114.31
Churchstanton	0.00	12.60	31.50	37.60	71.75	76.57	51.20	27.34	2.00	310.56
Combe Florey	0.00	2.47	4.47	11.56	16.40	26.04	33.22	15.42	2.00	111.58
Comeytrowe	0.00	43.00	355.99	656.49	393.65	431.57	154.12	52.08	0.00	2,086.90
Corfe	0.00	2.50	7.58	14.44	12.25	16.38	33.94	44.17	2.00	133.26
Creech St Michael	0.00	12.00	88.70	259.96	220.90	242.86	86.89	30.42	2.00	943.73
Durston	0.00	1.00	5.83	15.03	4.00	14.06	11.56	6.67	0.00	58.15
Fitzhead	0.00	0.00	9.95	13.33	23.15	28.42	22.39	22.92	0.00	120.16
Halse	0.00	2.33	4.08	9.47	20.90	47.85	32.00	30.50	0.00	147.13
Hatch Beauchamp	0.00	5.20	28.04	37.33	32.95	58.55	58.72	23.75	2.00	246.54
Kingston St Mary	0.00	16.74	50.01	34.22	37.40	70.28	78.44	142.34	7.80	437.22
Langford Budville	0.00	1.67	21.00	28.14	37.65	35.20	58.14	28.83	5.50	216.13
Lydeard St Lawrence/Tolland	0.00	4.43	26.56	14.49	25.75	49.80	54.89	19.42	0.00	195.34
Milverton	0.00	27.20	95.98	74.53	80.35	90.63	147.26	60.83	2.00	578.79
Neroche	0.00	0.60	15.16	36.36	36.50	39.41	77.50	32.92	5.00	243.44
North Curry	0.00	38.54	60.42	58.40	116.66	208.06	129.53	76.11	4.06	691.77
Norton Fitzwarren	0.00	122.33	144.51	162.76	120.95	58.97	29.61	18.75	6.00	663.89
Nynehead	0.00	7.27	9.14	22.93	19.00	38.50	32.14	17.08	3.00	149.06
Oake	0.00	24.70	19.25	39.92	62.80	67.22	78.36	24.58	4.00	320.83
Otterford	0.00	12.44	5.44	11.03	21.90	51.64	49.40	11.25	1.80	164.90
Pitminster	0.00	6.70	18.67	32.36	45.45	102.18	120.39	117.92	5.80	449.47
Ruishton/Thornfalcon	0.00	70.70	51.53	114.89	155.35	145.14	50.78	24.58	0.00	612.97
Sampford Arundel	0.00	2.00	9.06	17.25	21.30	44.31	19.50	14.66	2.00	130.08
Staplegrove	0.00	43.10	149.64	118.89	98.00	166.71	100.75	43.75	2.00	722.84
Stawley	0.00	1.00	7.70	10.36	8.50	27.50	32.94	22.08	7.80	117.87
Stoke St Gregory	0.00	11.94	71.40	38.67	76.15	94.79	55.61	29.58	0.00	378.14
Stoke St Mary	0.00	19.83	17.11	15.03	16.90	26.58	60.31	39.17	0.00	194.93
Taunton	2.08	2,081.54	5,938.42	2,909.82	2,178.01	1,193.93	930.19	330.80	8.13	15,572.93
Trull	0.00	18.36	50.71	93.78	141.80	221.29	223.02	195.42	3.50	947.88
Wellington	0.56	545.39	1,637.02	844.81	706.48	581.05	193.89	45.34	0.10	4,554.64
Wellington (Without)	0.00	4.10	9.64	20.80	48.00	89.53	97.36	25.83	0.00	295.25
West Bagborough	0.00	1.83	28.89	20.00	22.90	23.71	29.97	26.25	2.00	155.55
West Buckland	0.00	9.27	72.45	64.27	48.75	91.06	71.36	43.33	2.00	402.49
West Hatch	0.00	5.17	3.81	8.00	25.00	34.22	44.06	20.83	0.00	141.09
West Monkton	0.00	90.30	98.93	127.02	151.80	335.68	204.75	73.75	2.00	1,084.24
Wiveliscombe	0.00	64.95	233.75	238.54	191.22	181.93	109.95	70.30	2.05	1,092.68
	3.20	3,503.17	10,089.80	7,121.05	6,120.25	5,803.23	4,183.54	2,134.32	107.81	39,066.36
Non Collection Provision	0.03	35.03	100.90	71.21	61.20	58.03	41.84	21.34	1.08	390.66
COUNCIL TAX BASE	3.17	3,468.14	9,988.90	7,049.84	6,059.05	5,745.20	4,141.70	2,112.98	106.73	38,675.69

APPENDIX C

TAX BASE
LOCAL TAX BASE (WHOLE/PART AREAS)

	Band D Equivalents	Provision for Non Collection	Local Tax Base
Taunton Deane Borough Council - whole area	39,066.36	390.66	38,675.69
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Ash Priors	66.91	0.67	66.24
Ashbrittle	87.59	0.88	86.72
Bathealton	85.04	0.85	84.19
Bishops Hull	1,080.97	10.81	1,070.16
Bishops Lydeard/Cothelstone	1,841.19	18.41	1,822.78
Bradford on Tone	279.76	2.80	276.96
Burrowbridge	205.87	2.06	203.81
Cheddon Fitzpaine	632.33	6.32	626.00
Chipstable	114.31	1.14	113.17
Churchstanton	310.56	3.11	307.45
Combe Florey	111.58	1.12	110.46
Comeytrowe	2,086.90	20.87	2,066.03
Corfe	133.26	1.33	131.93
Creech St Michael	943.73	9.44	934.29
Durstun	58.15	0.58	57.56
Fitzhead	120.16	1.20	118.96
Halse	147.13	1.47	145.65
Hatch Beauchamp	246.54	2.47	244.08
Kingston St Mary	437.22	4.37	432.85
Langford Budville	216.13	2.16	213.97
Lydeard St Lawrence/Tolland	195.34	1.95	193.38
Milverton	578.79	5.79	573.00
Neroche	243.44	2.43	241.01
North Curry	691.77	6.92	684.85
Norton Fitzwarren	663.89	6.64	657.25
Nynehead	149.06	1.49	147.57
Oake	320.83	3.21	317.62
Otterford	164.90	1.65	163.25
Pitminster	449.47	4.49	444.97
Ruishton/Thornfalcon	612.97	6.13	606.84
Sampford Arundel	130.08	1.30	128.78
Staplegrove	722.84	7.23	715.61
Stawley	117.87	1.18	116.69
Stoke St Gregory	378.14	3.78	374.36
Stoke St Mary	194.93	1.95	192.98
Taunton	15,572.93	155.73	15,417.20
Trull	947.88	9.48	938.40
Wellington	4,554.64	45.55	4,509.10
Wellington (Without)	295.25	2.95	292.30
West Bagborough	155.55	1.56	153.99
West Buckland	402.49	4.02	398.46
West Hatch	141.09	1.41	139.68
West Monkton	1,084.24	10.84	1,073.39
Wiveliscombe	1,092.68	10.93	1,081.75
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	39,066.36	390.66	38,675.69